

City of St. Louis Department of Personnel Administrative Regulation NO. 137

Nonpayment of City Taxes

The purpose of this administrative regulation is to spell out reporting procedures to monitor the payment of City taxes by City employees and to prescribe sanctions resulting from nonpayment.

All who live or work within the corporate limits of the City of St. Louis are required by law to pay various forms of taxes. Some, such as sales taxes, are collected at the time of purchase of various products, and some, such as earnings taxes are collected as payroll checks are prepared. Others, such as personal property and real estate taxes are billed and are due for payment on or before December 31 of each year. City employees, because of the public nature of their employment, are held to high standards of compliance with these tax laws by the general public. These high standards of compliance are perfectly proper and shall be the standards against which City employees are measured.

A. On or about December 1 of each year the Director of Personnel will issue a notice to all employees reminding them that the Collector of Revenue is issuing property tax bills, that they are payable by December 31, and that employees who don't pay are subject to disciplinary action.

B. On or about February 1 of each year, the Director of Personnel will request a computer printout of City workers delinquent in the payment of either personal property or real estate taxes.

C. The Department of Personnel will distribute to appointing authorities the list for their department/agency.

D. The appointing authority will interview each worker identified as delinquent and give the worker the opportunity to present paid tax receipts to prove that the printout is in error, if that be the case. The appointing authority will report to the Director of Personnel the results of his/her investigation as well as any action taken.

E. Except as in paragraph G below, if a City employee is delinquent in the payment of personal property or real estate taxes for the year just ended, the appointing authority will issue a Written Reprimand.

F. Except as in paragraph G below, if a review of the computer printout reveals that an employee is delinquent for more than the most recent year's taxes, the appointing authority will discipline the employee in accordance with Administrative Regulation No. 117. Reductions in pay or suspensions of appropriate levels would normally be the disciplinary actions taken. The amount of reduction in pay or the pay lost through suspension should be three days of salary as permitted by the compensation ordinance and Civil Service Rules. Dismissals and other more severe action would only be appropriate when the employee's prior disciplinary record, including nonpayment of taxes in prior years, or nonresidency, dictated the necessity for such stringent action.

G. Some employees may have a reason for not paying taxes such as bankruptcy. Others may have been making partial payments within State statutory authorization. If an appointing authority has an employee in this category they should direct the employee to produce a receipt for partial payment from the Collector of Revenue.

H. The Department of Personnel, Employees Relations Section, 622-3652, should be contacted before any disciplinary action, including reprimand, is taken. This is to insure that the same standards are applied throughout the City.

Questions regarding this administrative regulation may be referred to the Director of Personnel at 622-3561.

DEPARTMENT OF PERSONNEL

Richard R. Frank
Director of Personnel

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